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**Darnall, Sikes,
Gardes & Frederick.**

(A Corporation of Certified Public Accountants)

Release Date 7-13-05

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Re: St. Martin Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed for the Title III B, III D, and III E programs by St. Martin Council on Aging, Inc. during the three month reporting period ended March 31, 2005. St. Martin Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following questions were presented to management and their responses are noted as follows:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, In-Home Respite and Personal Care?

Response: Yes, services are provided throughout the Parish for the above programs.

- Is a written description of the various programs available to the public?

Response: Yes, we have an agency brochure.

- Are consumer rosters maintained for each program?

Response: Each program has consumer rosters, which are printed from the SAMS program.

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- Are waiting lists maintained for the Homemaker, In-Home Respite and Personal Care programs?

Response: All of these programs have a waiting list.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, In-Home Respite and Personal Care programs?

Response: Yes, a job description of the services provided is given to the Homemaker and the client is aware of what the Homemaker can and can't do. A daily log of services provided is kept for the Respite and Personal Care programs. (See Table A on the following page noting results of our procedures relating to documentation of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: Yes.

- Is there a policy for Homemaker, Transportation, In-Home Respite and Personal Care consumers to file grievances?

Response: Yes and the consumers are provided a copy of the policy.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the United Way provides the Council with a resource file and the file is updated on an annual basis.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: Yes.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Sign in sheets and daily logs. (See Table A on the following page noting results of our procedures relating to documentation of services provided.)

- Is a trip log maintained for Transportation?

Response: Yes, each driver has a set route with certain consumers and documents each trip on the transportation log which is completed daily. (We obtained the logs for the three month period January 1, 2005 through March 31, 2005 and compared the total units provided per the logs to the SAMS report provided by CAAA. (See Table A on following page for a summary of noting results of our procedures relating to documentation of services provided.)

TABLE A
UNITS PROVIDED
THREE MONTHS ENDED MARCH 31, 2005

Program	Type of Service	Units per CAAA	Units per Monthly Rosters	Difference
III B	Homemaker	641	N/A	N/D
III B	I & A	502	N/A	N/D
III B	Transportation	1,574	N/A	N/D
III B	Outreach	29	N/A	N/D
III B	Visiting	278	N/A	N/D
III D	Medication Mgmt	19	N/A	N/D
III D	Wellness	355	1,291	936
III E	In-Home Respite	315	N/A	N/D
III E	Outreach	21	N/A	N/D
III E	I & A	58	N/A	N/D
III E	Personal Care	229	N/A	N/D

N/A – Not Available

N/D – Not Determinable

The Council did not have monthly rosters for any of its programs except for Wellness. As noted, the Council reported 936 more units of Wellness services per the monthly rosters than were reported on the SAMS report to CAAA. The Council did have monthly rosters for the Transportation program but according to personnel they did not include all the units provided for and reported to CAAA so no comparison could be made for the reporting period.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, as documented in the Council's travel policies and procedures document.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: The Council uses the GOEA Assessment Form. All homebound consumers are assessed every six months. Homebound consumers include C-2 meals, homemaker, personal care & respite care, as well as Alzheimer's adult daycare. The other consumers served by the Council are assessed annually.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending March 31, 2005.

We obtained the Agency Summary Report from CAAA for the reporting period of January 1, 2005 through March 31, 2005.

2. Determine how the council verifies the number of units provided.

III B Homemaker - The Council does not maintain monthly logs for this program. The Council does have client checklists which are filled out when a Homemaker service is provided to a client. The information for services provided is entered into the SAMS program using the mileage reports from the employees providing the service.

III B I&A - The Council does not maintain monthly logs for this program. Two employees of the Council provide this service. One of the employees keeps a daily log which is used to enter their services provided into the SAMS program; however, because the logs are often illegible the mileage reports for this employee are sometimes used. The second employee does not keep a log but enters the services provided into the SAMS program from the Assessment Forms completed at the time the service is provided.

III B Transportation – Each driver has a set route with certain consumers and documents each trip on a daily transportation log. The information from the daily logs are summarized monthly on a monthly roster and entered into the SAMS program.

III B Outreach – There are no monthly or daily logs maintained for these services. The services provided are entered into the SAMS program from the individual Assessment Forms completed at the time the service is provided.

III B Visiting – There are no monthly or daily logs maintained for these services. The services provided are entered into the SAMS program from the mileage reports prepared by the employee providing the service.

III D Medication Management – There are no monthly or daily logs maintained for these services. The services provided are entered into the SAMS program based on an informal list of consumers who received service which is given to the bookkeeper for inputting. The informal list however is not kept after being inputted.

III D Wellness – The Council maintains a monthly roster for these services which is used to input the services provided into the SAMS program. The monthly roster is compiled from daily sign in sheets that are signed by the consumer when the service is provided.

III E In-Home Respite – No monthly logs are maintained for these services. Daily logs are maintained for each client and are used to enter the services provided into the SAMS program.

III E Outreach – See III B Outreach explanation.

III E I&A – See III B I&A explanation.

III E Personal Care – See III E In-Home Respite explanation.

3. Obtain unit cost information and agree contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted as follows:

Program/Service	Unit Cost per SAMS Report	Unit Cost per Contract with CAAA	Amount Reimbursed by CAAA
Title III B			
Homemaker	\$ 5.77	\$ 5.77	\$ 5.77
Information & Assistance	7.19	7.19	7.19
Transportation	3.26	3.26	3.26
Outreach	6.10	6.10	6.10
Visiting	5.49	5.49	5.49
Title III D			
Wellness	1.15	1.15	1.15
Medication Management	10.32	10.32	10.32
Title III E			
In-Home Respite	12.83	12.83	12.83
Outreach	13.47	13.47	13.47
I & A	17.30	17.30	17.30
Personal Care	13.21	13.21	13.21

Based on our procedures, we noted no differences between the unit cost per the contract with CAAA and unit cost reported on the SAMS report and the amount reimbursed.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended March 31, 2005.

We obtained a summary of consumers receiving services during the calendar quarter ended March 31, 2005 from the SAMS Agency Summary Report provided by CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

There were four exceptions noted. Four consumers selected in the sample had an assessment in their file but the assessment was not performed within the past twelve months.

Units of Service:

We noted several exceptions between the units of service reported to CAAA and the units of service provided per the supporting documentation.

The chart below summarizes the results of our procedures performed:

Program	Type of Service	Number of Consumers		Units of Service per Sample		
		Population	Sample	CAAA		Supporting Documentation
III B	Homemaker	47	3	35	10	Client Checklists
III B	Information & Assistance	444	32	34	25	Client Assessments
III B	Transportation	79	6	94	46	Daily Logs
III B	Outreach	29	2	2	2	Client Assessments
III B	Visiting	34	2	22	0	Employee Mileage Reports
III D	Medication Management	19	1	1	0	No supporting documentation
III D	Wellness	73	5	27	162	Monthly Service Rosters **
III E	In-Home Respite	26	2	44	20	Daily Service Logs
III E	Outreach	21	1	1	1	Client Assessments
III E	I & A	56	4	4	3	Cient Assessments
III E	Personal Care	24	2	30	18	Daily Service Logs
	Totals	852	60	294	287	

** Although daily sign in sheets are utilized, the sign in sheets from the St. Martinville site were not made available at the administrative office where we conducted the compliance work.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and St. Martin Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Darnall, Sikes, Gardes & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 23, 2005